IN THE CLAIMS:

Please amend the claims to read as follows:

Claim 1 (Currently Amended): A sheet transporting apparatus, comprising:

a sheet transportation path;

a predetermined number of transport members disposed in the sheet transportation path;

a side position regulating mechanism which regulates a position of a side edge of a sheet

in the sheet transportation path, the side position regulating mechanism having a reference

member side guide configured to change a sheet regulation position;

a base member on which at least the reference member side guide is mounted;

a first adjusting mechanism which adjusts a position of the reference member side guide;

and

a second adjusting mechanism which adjusts a position of the base member;

wherein the side position regulating mechanism includes [a] the side guide disposed on a

side of the sheet transportation path and correspondingly to align with the side edge position of

the sheet, and a skew member which skew-transports the sheet toward the side guide.

Claim 2 (Canceled).

Claim 3 (Canceled).

Claim 4 (Original): The sheet transporting apparatus according to claim 1,

wherein the first adjusting mechanism or the second adjusting mechanism can adjust the

sheet regulation position of the side position regulating mechanism, in one or both of manual and

automatic manners.

Claim 5 (Previously Presented): The sheet transporting apparatus according to claim 1,

wherein one of the first adjusting mechanism and the second adjusting mechanism can

perform the adjustment by a course adjustment step and the other adjusting mechanism a fine

adjustment step.

Claim 6 (Original): The sheet transporting apparatus according to claim 5,

wherein, among the first adjusting mechanism and the second adjusting mechanism, an

operation for the fine adjustment step is linked with an operation for the coarse adjustment step.

Claim 7 (Original): The sheet transporting apparatus according to claim 5,

wherein the sheet position regulation by the side position regulating mechanism is

performed while combinedly using the first adjusting mechanism and the second adjusting

mechanism.

Claim 8 (Currently Amended): The sheet transporting apparatus according to claim 1, wherein the first adjusting mechanism supports the reference member side guide swingably around a first swing fulcrum with respect to the base member.

Claim 9 (Previously Presented): The sheet transporting apparatus according to claim 8, wherein the second adjusting mechanism supports the base member swingably around a . second swing fulcrum.

Claim 10 (Currently Amended): The sheet transporting apparatus according to claim 1, wherein the first adjusting mechanism includes a drive source and a driving transmitting mechanism; and

the drive source is coupled to the reference member side guide via the driving transmitting mechanism.

Claim 11 (Original): The sheet transporting apparatus according to claim 1, wherein the second adjusting mechanism includes a drive source and a driving transmitting mechanism; and

the drive source is coupled to the base member via the driving transmitting mechanism.

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Claim 12 (Original): The sheet transporting apparatus according to claim 1, further

comprising: a controlling device which controls the first adjusting mechanism and the second

adjusting mechanism.

Claim 13 (Currently Amended): The sheet transporting apparatus according to claim 12

[11],

wherein, in accordance with usage conditions of the sheet, the controlling device adjusts

at least one of the first adjusting mechanism and the second adjusting mechanism.

Claim 14 (Currently Amended): The sheet transporting apparatus according to claim [11]

13, wherein a direction of a sheet transportation face is used as [a] the sheet usage condition.

Claim 15 (Canceled).

Claim 16 (Canceled).

Claim 17 (Canceled).

Claim 18 (Canceled).

Claim 19 (Currently Amended): A sheet processing apparatus, comprising:

a sheet transportation path;

a sheet processing section disposed in the sheet transportation path;

a predetermined number of transport members disposed in the sheet transportation path;

a side position regulating mechanism which regulates a position of a side edge of a sheet

in the sheet transportation path, the side position regulating mechanism having a reference

member side guide configured to change a sheet regulation position;

a base member on which at least the reference member side guide is mounted;

a first adjusting mechanism which adjusts a position of the reference member side guide;

and

a second adjusting mechanism which adjusts a position of the base member;

wherein the side position regulating mechanism includes [a] the side guide disposed on a

side of the sheet transportation path and correspondingly to align with the side edge position of

the sheet, and a skew member which skew-transports the sheet toward the side guide.

Claim 20 (Canceled).

Claim 21 (Currently Amended): The sheet transporting apparatus according to claim 10,

wherein the driving transmitting mechanism includes a plurality of bevel gears connected to a

drive transmission shaft oriented perpendicular to a shaft of the drive source, an eccentric cam is

positioned on the drive transmission shaft and butts a cam follower to convert rotational

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movement of the eccentric cam and cam follower into a swingable movement of the reference

member side guide around a first swing fulcrum with respect to the base member.

Claim 22 (Previously Presented): The sheet transporting apparatus according to claim

11, wherein the driving transmitting mechanism includes a plurality of gears connected to a drive

transmission shaft oriented parallel to a shaft of the drive source, an eccentric cam positioned on

the drive transmission shaft abuts a cam follower positioned on an engagement pin and converts

rotational movement of the eccentric cam and cam follower into a swingable movement of the

base member around a second swing fulcrum.